IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 19TH MARCH 2007 / 28TH PHALGUNA 1928

WP(C).No. 8797 of 2007(V)

PETITIONER:

R.YASODHARA KUMAR, S/O K.SREEDHARAN,
SENIOR OFFICER, TIMES OF INDIA,
SECRETARY, HARMIA FAMILY HOMES OWNERS' ASSOCIATION
THRIKKAKARA, COCHIN- 682 021.

BY ADV. SRI.T.M.SREEDHARAN,
SRI.V.P.NARAYANAN.

RESPONDENTS:
----

1. **THE TAHSILDAR, KANAYANNUR TALUK,**
   ERNAKULAM, COCHIN- 682 011.

2. **M/S.B T B CUBE PROPERTY DEVELOPMENTS,**
   NO.45, KRISHNA VIHAR COLONY, PANAMPILLY NAGAR
   COCHIN-682 036 - REPRESENTED BY ITS PARTNER
   P.K.ABHAYAKUMAR, RESIDING AT NO.CC-39/142,
   KARIKKAMURI CROSS ROAD, COCHIN- 682 011.

BY SR. GOVT. PLEADER SRI. MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 19/03/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C). NO.8797/2007:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE AGREEMENT DTD. 22/07/1996 IN THE NAME OF P.K. KUMARAN.

EXT.P.2: COPY OF THE AGREEMENT DTD. 22/07/1996 IN THE NAME OF R.2.

EXT.P.3: COPY OF THE RECEIPT NO. 12 DTD. 22/12/1999 PAID TO THRIKKAKARA GRAMA PANCHAYATH.

EXT.P.4: COPY OF THE OWNERSHIP CERTIFICATE NO. A1/1/1999 DTD. 22/12/1999 ISSUED BY GRAMA PANCHAYAT.

EXT.P.5: COPY OF THE NOTICE DTD. 25/11/2006 ISSUED BY R.1.

EXT.P.6: COPY OF THE LETTER DTD. 15/12/2006 SUBMITTED BY THE PETITIONER TO THE R.1.

EXT.P.7: COPY OF THE NOTICE NO. B-4-14218/2006 DTD. 04/12/2006 ISSUED BY THE R.1.

EXT.P.8: COPY OF THE NOTICE DTD. 18/12/2006 ISSUED BY THE R.1.

EXT.P.9: COPY OF THE LETTER DTD. 08/01/2007 SUBMITTED BY THE PETITIONER.

EXT.P.10: COPY OF THE ASSESSMENT ORDER DTD. 13/02/2007 AND ACCOMPANYING DEMAND NOTICES PASSED BY THE R.1.

//TRUE COPY//

prv.

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.8797 of 2007-V

Dated this the 19th day of March, 2007

JUDGMENT

The petitioner challenges Ext.P10 proceedings finalising building tax for a residential building complex and also the consequential demands served on the petitioner, pursuant to it. The petitioner owns one of the apartments in the residential complex. For the reason that he happened to be the Secretary of the Owner's Association, the assessment has been made on him. So, this writ petition is filed challenging Exts.P10 series.

2. Heard the learned Government Pleader for the first respondent.

3. The petitioner cannot be made liable for the entire amount. Accordingly, Ext.P10 series is quashed. The Tahasildar is directed to pass fresh orders in the matter after issuing notice to the land owner, builder and also to the individual flat owners.

The Writ Petition is disposed of as above.

K.BALAKRISHNAN NAIR, JUDGE.

MS